

Executive Summary: Financial Data

The financial data incorporated in this document consists of the following:

Fiscal Year Ended June 30, 2009 Financial Results (in Draft Form)

These results have been prepared by the district's external auditors and reveal an ending Fund Balance for the General Fund of \$8,637,399.

Preliminary Rough Cut Budget for Fiscal Year 2010-2011

The Rough Cut Budget uses the prior years' budget as a basis and is adjusted for major impact factors.

Five Year Forecast

The five year forecast includes projected Revenues, Expenditures and Fund Balance based upon existing known factors through Fiscal Year 2013-2014. This Model includes input parameters to allow for modifying scenarios. At the End of the Expenditure Tabs Additional information is included to reveal the Millage impact of Capital Funding and Long Range Needs as prepared by administration.

Tax Index

The Warren County School District's Index for 2010-2011 is 4.2% which is arrived at by dividing the Commonwealth's base index of 2.9% by the District's Market Value / Personal Income Aid Ratio of .6880. This is the maximum amount the Board of School directors can raise Property Taxes without going to local referendum. The 4.2% cap equates to 1.974 Mills or approximately \$809,340 based upon a \$ 410,000 value per Collected Mill.

Resolution not to Exceed the Index

The Warren County School District has passed a resolution the past 3 years not to raise taxes above the index. Attached is the resolution for 2010-2011

WARREN COUNTY SCHOOL DISTRICT
Statement of Revenue, Expenditures and Changes in Fund Balances
Budget and Actual - General Fund
For the Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Local revenues	\$ 23,486,928	\$ 22,948,936	\$ 23,568,831	\$ 619,895
State program revenues	40,431,401	41,140,767	41,609,782	469,015
Federal program revenues	3,317,056	3,317,056	3,369,508	52,452
Total Revenues	67,235,385	67,406,759	68,548,121	1,141,362
Expenditures				
Regular programs	30,641,592	30,887,396	29,911,351	976,045
Special programs	7,233,125	9,126,551	9,221,474	(94,923)
Vocational programs	3,133,987	1,405,867	1,432,045	(26,178)
Other instructional programs	286,593	281,060	472,821	(191,761)
Pupil personnel services	1,349,029	1,349,029	1,155,421	193,608
Instructional staff services	2,541,138	2,631,291	2,297,403	333,888
Administrative services	3,938,082	3,950,796	3,993,860	(43,064)
Pupil health	488,987	505,987	518,551	(12,564)
Business services	797,828	942,308	770,997	171,311
Operation and maintenance of plant services	6,567,908	6,567,908	6,387,351	180,557
Student transportation services	4,865,929	4,865,929	5,213,085	(347,156)
Central and other support services	173,835	151,371	101,409	49,962
Media Services	90,000	90,000	73,310	16,690
Student activities	239,193	239,193	239,182	11
Community services	13,495	14,764	20,185	(5,421)
Debt service	3,019,544	3,019,544	3,174,640	(155,096)
Total Expenditures	65,380,265	66,028,994	64,983,085	1,045,909
Excess (deficiency) of revenues over expenditures	1,855,120	- 1,377,765	- 3,565,036	2,187,271
Other Financing Sources (Uses)				
Sale/compensation for fixed assets	100,000	100,000	-	(100,000)
Refunds of prior years receipts				
Fund transfers	(2,277,233)	(2,277,233)	(2,119,795)	(157,438)
Transfers to component units				
Budgetary reserve	(673,085)	(464,484)	(680)	(463,804)
Total Other Financing Sources (Uses)	(2,850,318)	(2,641,717)	(2,120,475)	(721,242)
Net Change in Fund Balances	(995,198)	(1,263,952)	1,444,561	2,708,513
Fund Balance - July 1, 2008	5,484,478	5,484,478	7,192,838	1,708,360
Fund Balance - June 30, 2009	\$ 4,489,280	\$ 4,220,526	\$ 8,637,399	\$ 4,416,873

The accompanying notes are an integral part of these statements.

WARREN COUNTY SCHOOL DISTRICT
2010-2011
"Rough Cut" Expenditures
PRELIMINARY ESTIMATES
**EXPENDITURE BUDGET
ESTIMATE**
EXPENDITURE BUDGET BASE LINE FROM 2009-2010 (Excluding Stimulus)
69,042,990
MAJOR 2008-2009 BUDGET IMPACT FACTOR ADJUSTMENTS

		2006-2007	2007-2008	2008-2009	2009-2010	2010-2011		
CONTRACTUAL COMPENSATION INCREASES								
TOTAL COMPENSATION BUDGET	(b)	30,154,135	30,922,132	32,004,407	33,124,561	34,366,732	(p) (e)	1,242,171
		11,458,571	11,750,410	12,161,675	12,587,333	12,715,691	(p) (e)	128,358
FICA Reimbursement	-7.65%	\$ (2,306,791)	\$ (2,365,543)	\$ (2,448,337)	\$ (2,534,029)	\$ (2,629,055)		(95,026)
EMPLOYER RETIREMENT CONTRIBUTION								
		6.45%	7.13%	4.76%	4.78%	4.78%	(a)	
		1,944,942	2,204,748	1,523,410	1,583,354	1,642,730		
State Reimbursement Rate		50%	50%	50%	50%	50%		
		3.23%	3.57%	2.38%	2.39%	2.39%		
		972,471	1,102,374	761,705	791,677	821,365		29,688 (a)
CHARTER & CYBER SCHOOLS								
Charter School Increase								100,000
External Cyber Schools		600,000	800,000	900,000	950,000	950,000		-
MEDICAL BENEFIT INCREASE								
Estimated Health Care Benefit Increase					(c)	(c)	5.00%	400,000
TRANSPORTATION								
		GALLONS						
Transportation Fuel Cost		210,000	\$ 0.65					-
Per Capita Tax Collection & Assessor Costs				50,000	-	-		-
Other Budget Adjustments								-
Preliminary Anticipated Expenditure Economies							98.25%	(1,208,252)

PRELIMINARY 2008-2009 EXPENDITURE BUDGET AS ADJUSTED
69,639,929
REVENUE BUDGET BASELINE FROM 2009-2010
\$ 67,611,437

ASSUMPTIONS:	2007-2008	2008-2009	2009-2010	2010-2011	INCREASE <DECREASE>		
REGULAR EDUCATION SUBSIDY	23,119,071	23,666,594	24,258,259	24,864,715	606,456	2.56%	606,456
SPECIAL EDUCATION SUBSIDY	3,787,075	\$ 3,902,647	4,000,213	4,100,218	100,005	2.56%	100,005
ACCOUNTABILITY BLOCK GRANT	1,371,004	1,371,004	1,371,004	1,371,004	-	0.00%	-
EDUCATIONAL ASSISTANCE FUNDING	431,189	431,189	431,189	431,189	-	0.00%	-
EARNED INCOME TAX	2,876,780	2,948,700	2,963,444	2,978,261	14,817	0.50%	14,817
FOREST SERVICE PROPOSED REDUCTIONS	850,000	450,000	650,000	585,000	(65,000)	-14.44%	(65,000)
ASSESSED VALUATION Certified Nov, 2007	453,667,872	458,198,491	460,718,582	463,252,535	2,533,952	0.55%	-
MILLAGE		47	47	47	-		
COLLECTION PERCENTAGE		92%	92%	92%	-		
REVENUE COLLECTED		19,812,503	19,921,472	20,031,040	109,568	0.55%	109,568
OTHER		250,000	-	114,465	114,465	-100%	114,465

PRELIMINARY 2009-2010 REVENUE BUDGET AS ADJUSTED
68,491,749
SUMMARY PRELIMINARY 2010-2011 BUDGET

REVENUE		68,491,749
EXPENDITURE		(69,639,929)
PRELIMINARY PROJECTED USE OF FUND BALANCE		(1,148,179)
ACTUAL ENDING FUND BALANCE 6.30.2009	8,637,839	
APPROVED REVENUE BUDGET 2009-2010	67,611,437	
APPROVED EXPENDITURE BUDGET 2009-2010	(69,042,990)	
ESTIMATED ECONOMIES 2009-2010	98.50%	1,035,645
ESTIMATED ENDING FUND BALANCE 6.30.2010		8,241,931
ESTIMATED ENDING FUND BALANCE 6.30.2011		7,093,751

(a) PSERS Board of Trustees approved 4.78% Employer Rate for 2009-2010; However, 2010-2011 is not yet available

(b) Based upon budget The aforementioned assumptions do not include any property tax increase, or any of the items included in the 5 year Long Range Plan.

(c) see supporting documentation

(d) Based upon Pentamation Payroll Calculation

PSERS Retirement Reserve

\$ 500,000 2008-2009

(e) Based upon existing agreement

PSERS Retirement Reserve

\$ 350,000 2009-2010

(f) Undetermined

Board Contingency Reserve

\$ 500,000 2008-2009

	APPROVED REVENUE BUDGET 2008-2009	APPROVED REVENUE BUDGET 2009-2010	PROJECTED REVENUE BUDGET 2010-2011	PROJECTED REVENUE BUDGET 2011-2012	PROJECTED REVENUE BUDGET 2012-2013	PROJECTED REVENUE BUDGET 2013-2014
REVENUE BUDGET	\$ 67,335,385	\$ 70,933,146 5.34%	\$ 68,491,749 -3.44%	\$ 69,670,989 1.72%	\$ 71,074,170 2.01%	\$ 72,323,296 1.76%
EXPENDITURE BUDGET	\$ 68,330,583	\$ 72,364,699	\$ 69,639,929	\$ 71,433,865	\$ 73,604,927	\$ 75,856,132
LESS: PROJECTED ECONOMIES	(1,366,612)	(1,208,252)	(1,044,599)	(1,071,508)	(1,104,074)	(1,137,842)
ESTIMATED ACTUAL EXPENDITURES	66,963,971	71,156,446 6.26%	68,595,330 -3.60%	70,362,357 2.58%	72,500,853 3.04%	74,718,290 3.06%
USE OF FUND BALANCE	\$ 371,414	\$ (223,300)	\$ (103,581)	\$ (691,368)	\$ (1,426,684)	\$ (2,394,994)
Estimated Beginning Fund Balance	6,760,559	Actual 8,637,399	8,414,099	8,310,518	7,619,149	6,192,466
Estimated Ending Fund Balance	\$ 7,131,973	\$ 8,414,099	\$ 8,310,518	\$ 7,619,149	\$ 6,192,466	\$ 3,797,472

EIT	2.0%	ASSESSED VALUE	0.75%	-----BASED UPON HISTORICAL
CPI	2.5%	ADDTL MILLS	0	-----INPUT FOR PROPERTY TAX INCREASE, NUMBER OF MILLS
FORESTRY	-10%	RETIRE REIMB	0.04	
UNCERTAINTIES	1.0%	SINKING	-1%	
NO CHANGE	0.0%	FED GRANTS	1.5%	

WARREN COUNTY SCHOOL DISTRICT											COMMENTS & DESCRIPTION
REVENUE TREND ANALYSIS											
	APPROVED REVENUE BUDGET 2008-2009	APPROVED REVENUE BUDGET 2009-2010	PROJECTED REVENUE BUDGET 2010-2011	PROJECTED REVENUE BUDGET 2011-2012	PROJECTED REVENUE BUDGET 2012-2013	PROJECTED REVENUE BUDGET 2013-2014					
6010 Assessed Value	458,198,491	453,297,194	0.75%	456,696,923	0.75%	460,122,150	0.75%	463,573,066	0.75%	467,049,864	DECLINE IN COLLECTION PERCENTAGE
(CHANGE IN ASSESSED VALUE)	0.50%			0.75%		0.75%		0.75%		0.75%	
6020 Local Mills	47.0	47.0	-	47.0	-	47.0	-	47.0	-	47.0	
	2.17%										
GROSS TAX LEVY...	\$ 21,535,329	\$ 21,304,968		21,464,755		21,625,741		21,787,934		21,951,344	
GAMING REVENUE ALLOCATION	\$ 2,734,194	\$ 2,734,703	1%	2,762,050	1%	2,789,671	1%	2,817,568	1%	2,845,743	
NET TAX LEVY	\$ 18,801,135	\$ 18,570,265		\$ 18,702,705		\$ 18,836,070		\$ 18,970,366		\$ 19,105,600	
% Collected	91.00%	89.00%		90.00%		90.00%		91.00%		91.00%	
6111 Current Real Est Tax	\$ 17,109,033	\$ 16,527,536		\$ 16,832,434		\$ 16,952,463		\$ 17,263,033		\$ 17,386,096	
	91.00%	89.00%		90.00%		90.00%		91.00%		91.00%	
TOTAL CURRENT & GAMING	\$ 19,843,227	\$ 19,262,239		\$ 19,594,485		\$ 19,742,134		\$ 20,080,601		\$ 20,231,840	
VALUE PER MILL.....	\$ 422,196	\$ 409,835		\$ 416,904		\$ 420,045		\$ 427,247		\$ 430,465	10% DECLINE PER YEAR REPEALED REPEALED
6113 Public Utility Realty	\$ 50,000	\$ 37,500	1%	37,875	1%	38,254	1%	38,636	1%	39,023	
6114 Pay in Lieu of Taxes & Forestry	\$ 456,973	\$ 693,900	-10%	624,510	-10%	562,059	-10%	505,853	-10%	455,268	
6120 Per Capita Tax/679	\$ 125,451	\$ -	1%	-	1%	-	1%	-	1%	-	
6141 Per Capita Tax/511	\$ 125,451	\$ -	1%	-	1%	-	1%	-	1%	-	
6143 Occup Privilege/511	\$ 94,730	\$ 70,000	1%	70,700	1%	71,407	1%	72,121	1%	72,842	
Total Act 511 Flat Tax	\$ 220,181	\$ 70,000	1%	70,700	1%	71,407	1%	72,121	1%	72,842	
6151 Earned Income/511	\$ 2,920,023	\$ 3,000,000	2.0%	3,060,000	2.0%	3,121,200	2.0%	3,183,624	2.0%	3,247,296	
	1.50%			2.0%		2.0%		2.0%		2.0%	
6153 Real Est Transfer/511	\$ 357,500	\$ 290,000	2.5%	297,250	2.5%	304,681	2.5%	312,298	2.5%	320,106	
Total Act 511 Prop Tax	\$ 3,277,523	\$ 3,290,000		\$ 3,357,250		\$ 3,425,881		\$ 3,495,922		\$ 3,567,402	
6400 Delinquent Taxes	\$ 1,827,000	\$ 1,875,000	0.75%	1,889,063	0.75%	1,903,230	0.75%	1,917,505	0.75%	1,931,886	
TOTAL TAXES	\$ 25,769,631	\$ 25,228,639		\$ 25,573,882		\$ 25,742,966		\$ 26,110,639		\$ 26,298,261	
% Increase	0.78%	0.78%									
6500 Earnings/Temp Dep	\$ 350,000	\$ 350,000	2.5%	358,750	2.5%	367,719	2.5%	376,912	2.5%	386,335	
6900 Tuition & Other	\$ 52,000	\$ 55,000	2.5%	56,375	2.5%	57,784	2.5%	59,229	2.5%	60,710	
6920 Contributions/Student Fees/ misc	\$ 25,000	\$ 25,000	2.5%	25,625	2.5%	26,266	2.5%	26,922	2.5%	27,595	
6900 Misc. Revenue/	\$ 25,000	\$ 25,000	0%	25,000	0%	25,000	0%	25,000	0%	25,000	
Total Other	\$ 452,000	\$ 455,000		\$ 465,750		\$ 476,769		\$ 488,063		\$ 499,640	
TOTAL LOCAL REVENUE	\$26,221,631	\$ 25,683,639		\$26,039,632		\$26,219,734		\$26,598,702		\$26,797,900	
Percent Change	5.38%			1.4%		0.7%		1.4%		0.7%	

EIT	2.0%	ASSESSED VALUE	0.75%	←---BASED UPON HISTORICAL
CPI	2.5%	ADDTL MILLS	0	←---INPUT FOR PROPERTY TAX INCREASE, NUMBER OF MILLS
FORESTRY	-10%	RETIRE REIMB	0.04	
UNCERTAINTIES	1.0%	SINKING	-1%	
NO CHANGE	0.0%	FED GRANTS	1.5%	

WARREN COUNTY SCHOOL DISTRICT											COMMENTS & DESCRIPTION
REVENUE TREND ANALYSIS	APPROVED		APPROVED		PROJECTED		PROJECTED		PROJECTED		
	REVENUE BUDGET 2008-2009		REVENUE BUDGET 2009-2010		REVENUE BUDGET 2010-2011		REVENUE BUDGET 2011-2012		REVENUE BUDGET 2012-2013		
STATE:											
7110 Basic Instr Subsidy	\$ 23,666,594		\$ 24,914,746	2.5%	25,537,615	2.5%	26,176,055	2.5%	26,830,456	2.5%	27,501,218
Percent Increase	5.16%										
7140 Subsidies for Charter Schools	\$ 1,050,000		\$ 893,583	2.5%	915,923	2.5%	938,821	2.5%	962,291	2.5%	986,348
7150 School Performance	\$ -		\$ -								
7160 Tuition-Orph/Private	\$ -		\$ -								
7210 Homebound Instruction	\$ 1,500		\$ 1,500	2.5%	1,538	2.5%	1,576	2.5%	1,615	2.5%	1,656
7220 Vocational Education	\$ 300,209		\$ 246,860	2.5%	253,032	2.5%	259,357	2.5%	265,841	2.5%	272,487
7230 Alternative Education	\$ 25,000		\$ 25,000	2.5%	25,625	2.5%	26,266	2.5%	26,922	2.5%	27,595
7260 Job Trng Partnership	\$ -		\$ -								
7271 Special Education	\$ 3,902,647		\$ 3,851,029	2.5%	3,947,305	2.5%	4,045,987	2.5%	4,147,137	2.5%	4,250,815
7290 Education Assistance	\$ 431,189		\$ 425,584								
7310 Pupil Transportation	\$ 3,449,250		\$ 3,200,000	2.0%	3,264,000	2.0%	3,329,280	2.0%	3,395,866	2.0%	3,463,783
7320 Rentals & Sinking Fnd	\$ 752,116		\$ 752,116	-1.0%	744,595	-1.0%	737,149	-1.0%	729,777	-1.0%	722,480
7330 Medical & Dental Svcs	\$ 125,000		\$ 108,000	2.5%	110,700	2.5%	113,468	2.5%	116,304	2.5%	119,212
7340Supplemntal Reimb/Basic Sub	\$ -		\$ -								
7350 Sewage Treatment	\$ -		\$ -								
7400 Voc Training	\$ -		\$ -								
7500 DARE/ALT ED	\$ 24,975		\$ 12,000	2.5%	12,300	2.5%	12,608	2.5%	12,923	2.5%	13,246
7505 Extra Grants	\$ 260,000		\$ 300,000	2.5%	307,500	2.5%	315,188	2.5%	323,067	2.5%	331,144
7501 Block Grant	\$ 1,371,004		\$ 1,353,181	2.5%	1,387,011	2.5%	1,421,686	2.5%	1,457,228	2.5%	1,493,659
7810 Soc Sec/State Share	\$ 1,209,722		\$ 1,333,658	2.0%	1,360,331	2.0%	1,387,538	2.0%	1,415,289	2.0%	1,443,594
7820 Retirement/State Share	\$ 1,127,492		\$ 1,288,807	2.0%	1,314,584	4.0%	1,367,167	4.0%	1,421,854	4.0%	1,478,728
7900 Tech Grants/LINK TO LEARN	\$ -		\$ -								
TOTAL STATE REVENUE	\$37,696,698		\$ 38,706,065		\$39,182,056		\$40,132,144		\$41,106,571		\$42,105,965
Percent Change	7.06%		2.68%		1.23%		2.42%		2.43%		2.43%

EIT	2.0%	ASSESSED VALUE	0.75%	←---BASED UPON HISTORICAL
CPI	2.5%	ADDTL MILLS	0	←---INPUT FOR PROPERTY TAX INCREASE, NUMBER OF MILLS
FORESTRY	-10%	RETIRE REIMB	0.04	
UNCERTAINTIES	1.0%	SINKING	-1%	
NO CHANGE	0.0%	FED GRANTS	1.5%	

WARREN COUNTY SCHOOL DISTRICT											COMMENTS & DESCRIPTION
REVENUE TREND ANALYSIS		APPROVED	APPROVED	PROJECTED	PROJECTED	PROJECTED	PROJECTED				
		REVENUE BUDGET 2008-2009	REVENUE BUDGET 2009-2010	REVENUE BUDGET 2010-2011	REVENUE BUDGET 2011-2012	REVENUE BUDGET 2012-2013	REVENUE BUDGET 2013-2014				
FEDERAL:											
Stimulus BEF restricted			\$ 516,068							ONE TIME STIMULUS GRANT	
8708 State Fiscal Stabilization Fund			\$ 879,200							ONE TIME STIMULUS GRANT	
8703 Title I			\$ 761,402							ONE TIME STIMULUS GRANT	
8701 IDEA Special Education Funding			\$ 1,165,039							ONE TIME STIMULUS GRANT	
			\$ -								
8100 Unrestricted Grants(Impact Aid)	\$ 90,000	\$ 125,000	2%	126,875	2%	128,778	2%	130,710	2%	132,670	
8512 Restricted, IDEA, Part B	\$ 1,056,913	\$ 1,056,913	2%	1,072,767	2%	1,088,858	2%	1,105,191	2%	1,121,769	
8514 Ed of Disadvantaged ECIA Title I	\$ 1,456,537	\$ 1,456,537	2%	1,478,385	2%	1,500,561	2%	1,523,069	2%	1,545,915	
8515 T IID / Ed Tech	\$ 26,284	\$ 26,284	2%	26,678	2%	27,078	2%	27,485	2%	27,897	
8515 T IIA Improv Tchr Qual	\$ 362,641	\$ 310,000	2%	314,650	2%	319,370	2%	324,160	2%	329,023	
8517 Drug Free Schools	\$ 34,919	\$ 25,000	2%	25,375	2%	25,756	2%	26,142	2%	26,534	
8518 T V Innovative Ed/ Drug Free	\$ 24,762	\$ 12,000	2%	12,180	2%	12,363	2%	12,548	2%	12,736	
8519 Other ESEA & IDEA Programs	\$ -	\$ -									
8520 Vocational/EDGAR Grant	\$ -	\$ -									
8521 Vocational Carl Perkins	\$ -	\$ -									
8560 Art Smart	\$ -	\$ -									
8570 EESA, Title II	\$ -	\$ -									
8620 Adult Basic Education	\$ -	\$ -									
8680 Goals 2000, Title III	\$ -	\$ -									
8690 Other Federal Revenue	\$ -	\$ -									
8690 Misc Fed Revenue	\$ -	\$ -									
8810 Med Asst. Reimb(ACCESS)	\$ 265,000	\$ 210,000	1.5%	213,150	1.5%	216,347	1.5%	219,592	1.5%	222,886	
TOTAL FEDERAL REVENUE \$3,317,056		\$ 6,543,443		\$3,270,060		\$3,319,111		\$3,368,898		\$3,419,431	
				-50.03%		1.50%		1.50%		1.50%	
OTHER:											
9200 Proceeds/Ext Term Fin.	\$ -	\$ -									
9400 Sale of Real Prop	\$ 100,000	\$ -	0%	-	0%	-	0%	-	0%	-	
9500 Refnds Prior Yr Exp	\$ -	\$ -									
TOTAL OTHER REVENUE \$ 100,000		\$ -		\$0		\$0		\$0		\$0	
				0.00%		0.00%		0.00%		0.00%	
TOTAL ALL REVENUE \$67,335,385		\$ 70,933,146		\$68,491,749		\$69,670,989		\$71,074,170		\$72,323,296	
Percent Change		6.62%	5.34%	-3.44%	1.72%	2.01%	1.76%				

NET COMPENSATION		3.80%	Consumables		1.50%	APPROVED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	COMMENTS & DESCRIPTION
CPI		1.50%	Economies		98.0%	EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET	
Function	Description	Account Number	Budget Resp.	2008-2009 APPROVED BUDGET		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
1100 Regular Instruction	Salaries/Wages	100	SEC/IELEM	17,374,541	-3.9%	16,691,487.14	3.80%	17,326,185	3.80%	17,985,017	3.80%	18,668,901	3.80%	19,378,791	PSERS Outsource Subs
	Benefits	200	SEC/IELEM	7,770,354	-8.1%	7,140,818.00	4.5%	7,462,155	4.50%	7,797,952	4.50%	8,148,860	4.50%	8,515,558	
	Professional Svc.	300	SEC/IELEM	94,027	896.4%	936,845.00	1.5%	950,898	1.50%	965,161	1.50%	979,639	1.50%	994,333	
	Property Maint. Svc.	400	SEC/IELEM	36,400	9.7%	39,915.00	1.5%	40,514	1.50%	41,121	1.50%	41,738	1.50%	42,364	
	Transportation/Training/Comm.	500	SEC/IELEM	3,663,500	-9.0%	3,334,500.00	1.5%	3,384,518	1.50%	3,435,285	1.50%	3,486,815	1.50%	3,539,117	
	Supplies	600	SEC/IELEM	1,502,620	-7.2%	1,395,116.12	1.5%	1,416,043	1.50%	1,437,284	1.50%	1,458,843	1.50%	1,480,725	
	Equipment	700	SEC/IELEM	196,650	-1.6%	193,546.00	1.5%	196,449	1.50%	199,396	1.50%	202,387	1.50%	205,423	
	Dues/Judgements/Misc.	800	SEC/IELEM	3,500	0.0%	3,500.00	1.5%	3,553	1.50%	3,606	1.50%	3,660	1.50%	3,715	
				30,641,592	-3.0%	29,735,727.26		30,780,313		31,864,822		32,990,842		34,160,026	
1190 Federal Programs	Salaries/Wages	100	FED PROG			738,389.11									
	Benefits	200	FED PROG			332,937.87									
	Professional Svc.	300	FED PROG			0.00									
	Property Maint. Svc.	400	FED PROG												
	Transportation/Training/Comm.	500	FED PROG			2,000.00									
	Supplies	600	FED PROG			275,228.02									
	Equipment	700	FED PROG												
	Dues/Judgements/Misc.	800	FED PROG												
			0	0		1,348,555.00		0		-		0		-	
1200 Special Education	Salaries/Wages	100	SPEC ED	4,079,949	9.4%	4,462,777.05	4%	4,632,475	3.80%	4,808,626	3.80%	4,991,475	3.80%	5,181,277	
	Benefits	200	SPEC ED	1,525,818	4.1%	1,587,789.90	4.5%	1,659,240	4.50%	1,733,906	4.50%	1,811,932	4.50%	1,893,469	
	Professional Svc.	300	SPEC ED	184,000	-2.7%	179,000.00	1.5%	181,685	1.50%	184,410	1.50%	187,176	1.50%	189,984	
	Transportation/Training/Comm.	500	SPEC ED	861,000	-1.3%	850,000.00	1.5%	862,750	1.50%	875,691	1.50%	888,827	1.50%	902,159	
	Supplies	600	SPEC ED	56,000	0.0%	56,000.00	1.5%	56,840	1.50%	57,693	1.50%	58,558	1.50%	59,436	
	Equipment	700	SPEC ED	15,000	0.0%	15,000.00	1.5%	15,225	1.50%	15,453	1.50%	15,685	1.50%	15,920	
				6,721,767	6.4%	7,150,566.95		7,408,216		7,675,780		7,953,653		8,242,246	
1211 Life Skills	Salaries/Wages	100	SPEC ED	0		0.00	4%	0	3.80%	-	3.80%	0	3.80%	-	
	Benefits	200	SPEC ED	0		0.00	4.5%	0	4.50%	-	4.50%	0	4.50%	-	
	Supplies	600	SPEC ED	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0.00		0		-		0		-	
1221 / Deaf	Professional Svc.	300	SPEC ED	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0.00		0		-		0		-	
1224 / Visual	Professional Svc.	300	SPEC ED	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0.00		0		-		0		-	
1225 Speech	Salaries/Wages	100	SPEC ED	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Benefits	200	SPEC ED	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Professional Svc.	300	SPEC ED				1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0.00		0		-		0		-	
1231 Emotional	Salaries/Wages	100	SPEC ED			0.00	4%	0	3.80%	-	3.80%	0	3.80%	-	
	Benefits	200	SPEC ED			0.00	4.5%	0	4.50%	-	4.50%	0	4.50%	-	
	Professional Svc.	300	SPEC ED			0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Supplies	600	SPEC ED			0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0.00		0		-		0		-	
1241 Learning Support	Salaries/Wages	100	SPEC ED	27,249		0.00	4%	0	3.80%	-	3.80%	0	3.80%	-	
	Benefits	200	SPEC ED	9,899		0.00	4.5%	0	4.50%	-	4.50%	0	4.50%	-	
	Supplies	600	SPEC ED			0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	

NET COMPENSATION		3.80%	Consumables		1.50%	APPROVED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	COMMENTS & DESCRIPTION
CPI		1.50%	Economies		98.0%	EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET	
Function	Description	Account Number	Budget Resp.	2008-2009 APPROVED BUDGET		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
				37,148		0.00		0		-		0		-	
1243 Gifted	Salaries/Wages	100	SPEC ED	330,508	3.8%	343,096.31	4%	356,143	3.80%	369,685	3.80%	383,742	3.80%	398,334	
	Benefits	200	SPEC ED	98,202	-1.3%	96,962.66	4.5%	101,326	4.50%	105,886	4.50%	110,651	4.50%	115,630	
	Professional Svc.	300	SPEC ED	1,000	0.0%	1,000.00	1.5%	1,015	1.50%	1,030	1.50%	1,046	1.50%	1,061	
	Property Maint. Svc.	400	SPEC ED	15,000	0.0%	15,000.00	1.5%	15,225	1.50%	15,453	1.50%	15,685	1.50%	15,920	
	Transportation/Training/Comm.	500	SPEC ED	10,500	0.0%	10,500.00	1.5%	10,658	1.50%	10,817	1.50%	10,980	1.50%	11,144	
	Supplies	600	SPEC ED	16,500	0.0%	16,500.00	1.5%	16,748	1.50%	16,999	1.50%	17,254	1.50%	17,512	
	Equipment	700	SPEC ED	2,500	0.0%	2,500.00	1.5%	2,538	1.50%	2,576	1.50%	2,614	1.50%	2,653	
				474,210	2.4%	485,558.97		503,651		522,446		541,971		562,256	
1260 Physical	Professional Svc.	300	SPEC ED	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0.00		0		-		0		-	
1270 Multi	Professional Svc.	300	SPEC ED	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0.00		0		-		0		-	
1290 IDEA	Salaries/Wages	100	SPEC ED	882,094	-34.0%	581,956.81	4%	604,086	3.80%	627,056	3.80%	650,900	3.80%	675,651	
	Benefits	200	SPEC ED	317,960	-34.7%	207,720.20	4.5%	217,068	4.50%	226,836	4.50%	237,043	4.50%	247,710	
	Professional Svc.	300	SPEC ED	262,708	0.0%	262,708.00	1.5%	266,649	1.50%	270,648	1.50%	274,708	1.50%	278,829	
	Transportation/Training/Comm.	500	SPEC ED	220,111	0.0%	220,111.17	1.5%	223,413	1.50%	226,764	1.50%	230,165	1.50%	233,618	
	Supplies	600	SPEC ED	15,000	0.0%	15,000.00	1.5%	15,225	1.50%	15,453	1.50%	15,685	1.50%	15,920	
	Equipment	700	SPEC ED	38,834	0.0%	38,834.00	1.5%	39,417	1.50%	40,008	1.50%	40,608	1.50%	41,217	
				1,736,708	-23.6%	1,326,330.18		1,365,856		1,406,766		1,449,110		1,492,945	
1320 Vocational Marketing	Salaries/Wages	100	SECONDARY	63,554	4.0%	66,096.00	4%	68,609	3.80%	71,218	3.80%	73,926	3.80%	76,737	
	Benefits	200	SECONDARY	23,852	-1.1%	23,594.52	4.5%	24,656	4.50%	25,766	4.50%	26,925	4.50%	28,137	
	Professional Svc.	300				0.00									
	Supplies	600	SECONDARY	1,500	-33.3%	1,000.00	1.5%	1,015	1.50%	1,030	1.50%	1,046	1.50%	1,061	
	Equipment	700	SECONDARY	3,000	0.0%	3,000.00	1.5%	3,045	1.50%	3,091	1.50%	3,137	1.50%	3,184	
				91,906	1.9%	93,690.52		97,326		101,105		105,034		109,120	
1360 Vocational Business Education	Salaries/Wages	100	SECONDARY	284,180	3.4%	293,901.90	4%	305,078	3.80%	316,678	3.80%	328,720	3.80%	341,220	
	Benefits	200	SECONDARY	104,048	-1.8%	102,184.22	4.5%	106,783	4.50%	111,588	4.50%	116,609	4.50%	121,857	
	Professional Svc.	300				0.00									
	Property Maint. Svc.	400	SECONDARY	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Supplies	600	SECONDARY	3,060	-2.0%	3,000.00	1.5%	3,045	1.50%	3,091	1.50%	3,137	1.50%	3,184	
	Equipment	700	SECONDARY	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				391,288	2.0%	399,086.12		414,905		431,357		448,466		466,260	
1370 Electronics	Supplies	600	SECONDARY	5,500	36.4%	7,500.00	1.5%	7,613	1.50%	7,727	1.50%	7,843	1.50%	7,960	
	Equipment	700	SECONDARY	5,500	-54.5%	2,500.00	1.5%	2,538	1.50%	2,576	1.50%	2,614	1.50%	2,653	
				11,000	-9.1%	10,000.00		10,150		10,302		10,457		10,614	
1380 Vocational Trade & Industry	Salaries/Wages	100	SECONDARY	458,243	4.0%	476,572.00	4%	494,694	3.80%	513,505	3.80%	533,031	3.80%	553,299	
	Benefits	200	SECONDARY	186,890	-1.1%	184,873.71	4.5%	193,193	4.50%	201,887	4.50%	210,972	4.50%	220,465	
	Professional Svc.	300				0.00									
	Property Maint. Svc.	400	SECONDARY	15,000	0.0%	15,000.00	1.5%	15,225	1.50%	15,453	1.50%	15,685	1.50%	15,920	
	Supplies	600	SECONDARY	65,000	12.2%	72,900.00	1.5%	73,994	1.50%	75,103	1.50%	76,230	1.50%	77,373	
	Equipment	700	SECONDARY	58,199	-12.3%	51,029.00	1.5%	51,794	1.50%	52,571	1.50%	53,360	1.50%	54,160	
				783,332	2.2%	800,374.71		828,900		858,519		889,277		921,219	
1390	Salaries/Wages	100	SECONDARY	58,717	3.5%	60,771.58	4%	63,082	3.80%	65,481	3.80%	67,971	3.80%	70,556	

NET COMPENSATION		3.80%	Consumables		1.50%	APPROVED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	COMMENTS & DESCRIPTION
CPI		1.50%	Economies		98.0%	EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET	
Function	Description	Account Number	Budget Resp.	2008-2009 APPROVED BUDGET		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
Vocational Instructional	Benefits	200	SECONDARY	22,036	-1.6%	21,693.84	4.5%	22,670	4.50%	23,690	4.50%	24,756	4.50%	25,870	
	Professional Svc.	300	SECONDARY	15,000	-20.0%	12,000.00	1.5%	12,180	1.50%	12,363	1.50%	12,548	1.50%	12,736	
	Property Maint. Svc.	400	SECONDARY	2,000	50.0%	3,000.00	1.5%	3,045	1.50%	3,091	1.50%	3,137	1.50%	3,184	
	Transportation/Training/Comm.	500	SECONDARY	2,500	-20.0%	2,000.00	1.5%	2,030	1.50%	2,060	1.50%	2,091	1.50%	2,123	
	Supplies	600	SECONDARY	13,000	0.0%	13,000.00	1.5%	13,195	1.50%	13,393	1.50%	13,594	1.50%	13,798	
	Equipment	700	SECONDARY	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Dues/Judgements/Misc.	800	SECONDARY	6,500	0.0%	6,500.00	1.5%	6,598	1.50%	6,696	1.50%	6,797	1.50%	6,899	
				119,753	-0.7%	118,965.42		122,800		126,775		130,895		135,166	
1410 Drivers Ed	Property Maint. Svc.	400	SECONDARY	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0.00		0.00		0.00		0.00		0.00	
1420 Summer School	Salaries/Wages	100	SECONDARY	24,000	-62.5%	9,000.00	4%	9,342	3.80%	9,697	3.80%	10,066	3.80%	10,449	
	Benefits	200	SECONDARY	3,547	-15.9%	2,983.20	4.5%	3,117	4.50%	3,258	4.50%	3,404	4.50%	3,558	
	Supplies	600	SECONDARY	1,500	0.0%	1,500.00	1.5%	1,523	1.50%	1,545	1.50%	1,569	1.50%	1,592	
				29,047	-53.6%	13,483.20		13,982		14,501		15,039		15,599	
1430 Homebound	Salaries/Wages	100	SECONDARY	20,000	0.0%	20,000.00	4%	20,761	3.80%	21,550	3.80%	22,369	3.80%	23,220	
	Benefits	200	SECONDARY	3,306	-14.2%	2,836.00	4.5%	2,964	4.50%	3,097	4.50%	3,236	4.50%	3,382	
	Professional Svc.	300				0.00									
				23,306	-2.0%	22,836.00		23,724		24,647		25,606		26,602	
1441 Incarcerated	Transportation/Training/Comm.	500	SECONDARY	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0.00		0		-		0		-	
1490 Other Instruction Tutoring/Coaches	Salaries/Wages	100	FED PROG	175,470	4.0%	182,418.87	4%	189,355	3.80%	196,556	3.80%	204,030	3.80%	211,788	
	Benefits	200	FED PROG	58,470	-5.7%	55,156.06	4.5%	57,638	4.50%	60,232	4.50%	62,942	4.50%	65,775	
	Professional Svc.	300	FED PROG	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Transportation/Training/Comm.	500	FED PROG	300	0.0%	300.00	1.5%	305	1.50%	309	1.50%	314	1.50%	318	
	Supplies	600	FED PROG	0		4,000.00	1.5%	4,060	1.50%	4,121	1.50%	4,183	1.50%	4,245	
	Equipment	700	FED PROG	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				234,240	3.3%	241,874.93		251,358		261,217		271,468		282,127	
1610 STW	Supplies	600	FED PROG	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0.00		0		-		0		-	
2110 Pupil Services	Transportation/Training/Comm.	500	SECONDARY	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Supplies	600	SECONDARY	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Equipment	700	SECONDARY	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0.00		0		-		0		-	
2120 Guidance	Salaries/Wages	100	SEC / ELEM	889,810	0.7%	895,952.85	4%	930,022	3.80%	965,386	3.80%	1,002,095	3.80%	1,040,200	
	Benefits	200	SEC / ELEM	304,376	-1.3%	300,455.64	4.5%	313,976	4.50%	328,105	4.50%	342,870	4.50%	358,299	
	Transportation/Training/Comm.	500	SEC / ELEM	2,400	0.0%	2,400.00	1.5%	2,436	1.50%	2,473	1.50%	2,510	1.50%	2,547	
	Supplies	600	SEC / ELEM	30,950	0.0%	30,950.00	1.5%	31,414	1.50%	31,885	1.50%	32,364	1.50%	32,849	
	Equipment	700	SEC / ELEM	7,100	0.0%	7,100.00	1.5%	7,207	1.50%	7,315	1.50%	7,424	1.50%	7,536	
				1,234,636	0.2%	1,236,858.49		1,285,055		1,335,164		1,387,262		1,441,431	
2140 Scoring	Professional Svc.	300	SEC / ELEM	15,000	-50.0%	7,500.00	1.5%	7,613	1.50%	7,727	1.50%	7,843	1.50%	7,960	
				15,000	-50.0%	7,500.00		7,613		7,727		7,843		7,960	
2160 Attendance Services	Salaries/Wages	100	TECHNOLOGY	23,408	3.5%	24,226.74	4%	25,148	3.80%	26,104	3.80%	27,097	3.80%	28,127	
	Benefits	200	TECHNOLOGY	8,785	-1.6%	8,648.30	4.5%	9,037	4.50%	9,444	4.50%	9,869	4.50%	10,313	
	Professional Svc.	300	TECHNOLOGY	44,000	-36.4%	28,000.00	1.5%	28,420	1.50%	28,846	1.50%	29,279	1.50%	29,718	

NET COMPENSATION		3.80%	Consumables		1.50%	APPROVED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	COMMENTS & DESCRIPTION
CPI		1.50%	Economies		98.0%	EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET	
Function	Description	Account Number	Budget Resp.	2008-2009 APPROVED BUDGET		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	Transportation/Training/Comm.	500	TECHNOLOGY	5,000	0.0%	5,000.00	1.5%	5,075	1.50%	5,151	1.50%	5,228	1.50%	5,307	
	Supplies	600	TECHNOLOGY	2,200	-45.5%	1,200.00	1.5%	1,218	1.50%	1,236	1.50%	1,255	1.50%	1,274	
				83,393	-19.6%	67,075.04		68,898		70,782		72,728		74,739	
2190	Salaries/Wages	100	SUPERINTENDENT	0		0.00	4%	0	3.80%	-	3.80%	0	3.80%	-	
Administrative	Benefits	200	SUPERINTENDENT	0		0.00	4.5%	0	4.50%	-	4.50%	0	4.50%	-	
Supplemental	Professional Svc.	300	SUPERINTENDENT	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Supplies	600	SUPERINTENDENT	16,000	-50.0%	8,000.00	1.5%	8,120	1.50%	8,242	1.50%	8,365	1.50%	8,491	
				16,000	-50.0%	8,000.00		8,120		8,242		8,365		8,491	
2220	Salaries/Wages	100	TECHNOLOGY	400,889	5.0%	420,856.35	4%	436,860	3.80%	453,471	3.80%	470,715	3.80%	488,614	
Technology	Benefits	200	TECHNOLOGY	145,643	-0.3%	145,184.28	4.5%	151,718	4.50%	158,545	4.50%	165,679	4.50%	173,135	
Services	Professional Svc.	300	TECHNOLOGY	20,000	-25.0%	15,000.00	1.5%	15,225	1.50%	15,453	1.50%	15,685	1.50%	15,920	
	Property Maint. Svc.	400	TECHNOLOGY	310,000	0.0%	310,000.00	1.5%	314,650	1.50%	319,370	1.50%	324,160	1.50%	329,023	
	Transportation/Training/Comm.	500	TECHNOLOGY	312,000	-3.8%	300,000.00	1.5%	304,500	1.50%	309,068	1.50%	313,704	1.50%	318,409	
	Supplies	600	TECHNOLOGY	65,000	0.0%	65,000.00	1.5%	65,975	1.50%	66,965	1.50%	67,969	1.50%	68,989	
	Equipment	700	TECHNOLOGY	1,000	0.0%	1,000.00	1.5%	1,015	1.50%	1,030	1.50%	1,046	1.50%	1,061	
	Dues/Judgements/Misc.	800	TECHNOLOGY	1,500	0.0%	1,500.00	1.5%	1,523	1.50%	1,545	1.50%	1,569	1.50%	1,592	
				1,256,031	0.2%	1,258,540.63		1,291,465		1,325,447		1,360,526		1,396,743	
2240	Salaries/Wages	100	FED PROG	0		0.00	4%	0	3.80%	-	3.80%	0	3.80%	-	
Tech Teaching	Benefits	200	FED PROG	0		0.00	4.5%	0	4.50%	-	4.50%	0	4.50%	-	
Title IID	Professional Svc.	300	FED PROG	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0.00		0		-		0		-	
2250	Salaries/Wages	100	SEC / ELEM	532,088	3.8%	552,343.02	4%	573,346	3.80%	595,148	3.80%	617,778	3.80%	641,269	
Library Services	Benefits	200	SEC / ELEM	193,209	-1.7%	190,008.85	4.5%	198,559	4.50%	207,494	4.50%	216,832	4.50%	226,589	
	Professional Svc.	300	SEC / ELEM			0.00									
	Transportation/Training/Comm.	500	SEC / ELEM	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Supplies	600	SEC / ELEM	65,420	-5.5%	61,853.00	1.5%	62,781	1.50%	63,723	1.50%	64,678	1.50%	65,649	
	Equipment	700	SEC / ELEM	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				790,717	1.7%	804,204.87		834,686		866,365		899,288		933,507	
2260	Salaries/Wages	100	SEC / ELEM	13,000	-76.9%	3,000.00	4%	3,114	3.80%	3,232	3.80%	3,355	3.80%	3,483	
Curriculum	Benefits	200	SEC / ELEM	1,488	0.0%	1,488.00	4.5%	1,555	4.50%	1,625	4.50%	1,698	4.50%	1,774	
	Professional Svc.	300	SEC / ELEM			0.00									
Development	Transportation/Training/Comm.	500	SEC / ELEM	10,000	0.0%	10,000.00	1.5%	10,150	1.50%	10,302	1.50%	10,457	1.50%	10,614	
	Supplies	600	SEC / ELEM	14,000	0.0%	14,000.00	1.5%	14,210	1.50%	14,423	1.50%	14,639	1.50%	14,859	
				38,488	-26.0%	28,488.00		29,029		29,583		30,150		30,730	
2270	Salaries/Wages	100	PERSONNEL	192,007	4.2%	200,156.46	4%	207,767	3.80%	215,668	3.80%	223,869	3.80%	232,381	
Staff Development	Benefits	200	PERSONNEL	72,597	-14.1%	62,369.15	4.5%	65,176	4.50%	68,109	4.50%	71,174	4.50%	74,376	
	Professional Svc.	300	PERSONNEL	94,000	-54.8%	42,479.00	1.5%	43,116	1.50%	43,763	1.50%	44,419	1.50%	45,086	
	Transportation/Training/Comm.	500	PERSONNEL	57,957	-72.6%	15,867.35	1.5%	16,105	1.50%	16,347	1.50%	16,592	1.50%	16,841	
	Supplies	600	PERSONNEL	17,440	-28.3%	12,500.00	1.5%	12,688	1.50%	12,878	1.50%	13,071	1.50%	13,267	
	Equipment	700	PERSONNEL	2,400	-16.7%	2,000.00	1.5%	2,030	1.50%	2,060	1.50%	2,091	1.50%	2,123	
	Dues/Judgements/Misc.	800	PERSONNEL	3,000	0.0%	3,000.00	1.5%	3,045	1.50%	3,091	1.50%	3,137	1.50%	3,184	
				439,402	-23.0%	338,371.96		349,927		361,915		374,353		387,258	
2271 Certificated	Salaries/Wages	100	PERSONNEL			0.00									
	Benefits	200	PERSONNEL			0.00									

NET COMPENSATION		3.80%	Consumables		1.50%	APPROVED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	COMMENTS & DESCRIPTION
CPI		1.50%	Economies		98.0%	EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET	
Function	Description	Account Number	Budget Resp.	2008-2009 APPROVED BUDGET		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	Transportation/Training/Comm.	500	PERSONNEL	15,000	-16.7%	12,500.00	1.5%	12,688	1.50%	12,878	1.50%	13,071	1.50%	13,267	
				15,000	-16.7%	12,500.00		12,688		12,878		13,071		13,267	
2272 Non - Cert.	Transportation/Training/Comm.	500	PERSONNEL	1,500	-33.3%	1,000.00	1.5%	1,015	1.50%	1,030	1.50%	1,046	1.50%	1,061	
				1,500	-33.3%	1,000.00		1,015		1,030		1,046		1,061	
2275	Salaries/Wages	100	PERSONNEL			19,078.80									
Staff Support	Benefits	200	PERSONNEL			15,136.71									
				0		34,215.51		0		0		0		0	
2310	Salaries/Wages	100	SUPERINTENDENT	5,655	3.5%	5,852.64	4%	6,075	3.80%	6,306	3.80%	6,546	3.80%	6,795	
Board of Education Services	Benefits	200	SUPERINTENDENT	72,049	-0.1%	71,942.71	4.5%	75,180	4.50%	78,563	4.50%	82,099	4.50%	85,793	
	Professional Svc.	300	SUPERINTENDENT	46,000	-10.9%	41,000.00	1.5%	41,615	1.50%	42,239	1.50%	42,873	1.50%	43,516	
	Transportation/Training/Comm.	500	SUPERINTENDENT	12,800	0.0%	12,800.00	1.5%	12,992	1.50%	13,187	1.50%	13,385	1.50%	13,585	
	Supplies	600	SUPERINTENDENT	6,500	0.0%	6,500.00	1.5%	6,598	1.50%	6,696	1.50%	6,797	1.50%	6,899	
	Dues/Judgements/Misc.	800	BUSINESS	25,000	-22.0%	19,500.00	1.5%	19,793	1.50%	20,089	1.50%	20,391	1.50%	20,697	
				168,003	-6.2%	157,595.35		162,252		167,081		172,090		177,285	
2320 Board Treas.	Salaries/Wages	100	BUSINESS	0		0.00	4%	0	3.80%	-	3.80%	0	3.80%	-	
				0		0.00		0		-		0		-	
2330	Salaries/Wages	100	BUSINESS	22,857	21.0%	27,656.40	4%	28,708	3.80%	29,800	3.80%	30,933	3.80%	32,109	
Tax Collection	Benefits	200	BUSINESS	29,836	-9.9%	26,889.93	4.5%	28,100	4.50%	29,364	4.50%	30,686	4.50%	32,067	
	Professional Svc.	300	BUSINESS	114,000	43.9%	164,000.00	1.5%	166,460	1.50%	168,957	1.50%	171,491	1.50%	174,064	
	Property Maint. Svc.	400	BUSINESS	800	0.0%	800.00	1.5%	812	1.50%	824	1.50%	837	1.50%	849	
	Transportation/Training/Comm.	500	BUSINESS	3,800	0.0%	3,800.00	1.5%	3,857	1.50%	3,915	1.50%	3,974	1.50%	4,033	
	Supplies	600	BUSINESS	5,400	0.0%	5,400.00	1.5%	5,481	1.50%	5,563	1.50%	5,647	1.50%	5,731	
	Equipment	700	BUSINESS	1,000	0.0%	1,000.00	1.5%	1,015	1.50%	1,030	1.50%	1,046	1.50%	1,061	
	Dues/Judgements/Misc.	800	BUSINESS	(50,000)	196.0%	(148,000.00)	1.5%	(150,220)	1.50%	(152,473)	1.50%	-154,760	1.50%	(157,082)	
				127,693	-36.1%	81,546.33		84,213		86,980		89,852		92,833	
2350 Legal Svc.	Professional Svc.	300	SUPERINTENDENT	140,000	0.0%	140,000.00	1.5%	142,100	1.50%	144,232	1.50%	146,395	1.50%	148,591	
				140,000	0.0%	140,000.00		142,100		144,232		146,395		148,591	
2360	Salaries/Wages	100	SUPERINTENDENT	260,246	-0.9%	257,774.00	4%	267,576	3.80%	277,751	3.80%	288,312	3.80%	299,275	
Office of the Superintendent	Benefits	200	SUPERINTENDENT	97,331	21.3%	118,077.82	4.5%	123,391	4.50%	128,944	4.50%	134,746	4.50%	140,810	
	Transportation/Training/Comm.	500	SUPERINTENDENT	4,000	50.0%	6,000.00	1.5%	6,090	1.50%	6,181	1.50%	6,274	1.50%	6,368	
	Supplies	600	SUPERINTENDENT	2,500	0.0%	2,500.00	1.5%	2,538	1.50%	2,576	1.50%	2,614	1.50%	2,653	
	Equipment	700	SUPERINTENDENT	2,600	0.0%	2,600.00	1.5%	2,639	1.50%	2,679	1.50%	2,719	1.50%	2,760	
	Dues/Judgements/Misc.	800	SUPERINTENDENT	2,000	0.0%	2,000.00	1.5%	2,030	1.50%	2,060	1.50%	2,091	1.50%	2,123	
				368,677	5.5%	388,951.82		404,264		420,190		436,757		453,989	
2380	Salaries/Wages	100	SEC / ELEM	1,704,075	4.1%	1,774,345.41	4%	1,841,815	3.80%	1,911,851	3.80%	1,984,549	3.80%	2,060,012	
Office of the Principal	Benefits	200	SEC / ELEM	619,090	-1.1%	612,102.11	4.5%	639,647	4.50%	668,431	4.50%	698,510	4.50%	729,943	
	Transportation/Training/Comm.	500	SEC / ELEM	55,740	-9.5%	50,454.00	1.5%	51,211	1.50%	51,979	1.50%	52,759	1.50%	53,550	
	Supplies	600	SEC / ELEM	54,110	-14.5%	46,283.00	1.5%	46,977	1.50%	47,682	1.50%	48,397	1.50%	49,123	
	Equipment	700	SEC / ELEM	6,000	16.7%	7,000.00	1.5%	7,105	1.50%	7,212	1.50%	7,320	1.50%	7,430	
				2,439,015	2.1%	2,490,184.52		2,586,755		2,687,154		2,791,535		2,900,058	
2390	Salaries/Wages	100	PERSON/ BUSIN	460,094	21.1%	557,388.57	4%	578,583	3.80%	600,584	3.80%	623,422	3.80%	647,127	
Administrative Support Services	Benefits	200	PERSON/ BUSIN	168,598	15.2%	194,191.71	4.5%	202,930	4.50%	212,062	4.50%	221,605	4.50%	231,577	
	Transportation/Training/Comm.	500	PERSON/ BUSIN	31,200	-3.2%	30,200.00	1.5%	30,653	1.50%	31,113	1.50%	31,579	1.50%	32,053	
	Supplies	600	PERSON/ BUSIN	4,800	0.0%	4,800.00	1.5%	4,872	1.50%	4,945	1.50%	5,019	1.50%	5,095	

NET COMPENSATION		3.80%	Consumables		1.50%	APPROVED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	COMMENTS & DESCRIPTION
CPI		1.50%	Economies		98.0%	EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET	
Function	Description	Account Number	Budget Resp.	2008-2009 APPROVED BUDGET		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	Equipment	700	PERSON/ BUSIN	6,500	-7.7%	6,000.00	1.5%	6,090	1.50%	6,181	1.50%	6,274	1.50%	6,368	VAC BUYOUT
	Dues/Judgements/Misc.	800	PERSON/ BUSIN	23,500	0.0%	23,500.00	1.5%	23,853	1.50%	24,210	1.50%	24,573	1.50%	24,942	
				694,693	17.5%	816,080.28		846,981		879,096		912,473		947,162	
2420 Medical	Salaries/Wages	100	PERSONNEL	0		0.00	4%	0	3.80%	-	3.80%	0	3.80%	-	
				0		0.00		0		-		0		-	
2430 Dental	Salaries/Wages	100	PERSONNEL	0		0.00	4%	0	3.80%	-	3.80%	0	3.80%	-	
				0		0.00		0		-		0		-	
2440	Salaries/Wages	100	PERSONNEL	316,995	4.0%	329,554.00	4%	342,085	3.80%	355,093	3.80%	368,596	3.80%	382,612	
Nursing Services	Benefits	200	PERSONNEL	117,842	-1.1%	116,571.12	4.5%	121,817	4.50%	127,299	4.50%	133,027	4.50%	139,013	
	Professional Svc.	300	PERSONNEL	27,500	0.0%	27,500.00	1.5%	27,913	1.50%	28,331	1.50%	28,756	1.50%	29,187	
	Transportation/Training/Comm.	500	PERSONNEL	3,250	0.0%	3,250.00	1.5%	3,299	1.50%	3,348	1.50%	3,398	1.50%	3,449	
	Supplies	600	PERSONNEL	8,400	0.0%	8,400.00	1.5%	8,526	1.50%	8,654	1.50%	8,784	1.50%	8,915	
	Equipment	700	PERSONNEL	15,000	0.0%	15,000.00	1.5%	15,225	1.50%	15,453	1.50%	15,685	1.50%	15,920	
				488,987	2.3%	500,275.12		518,864		538,179		558,246		579,098	
2500	Salaries/Wages	100	BUSINESS	546,597	3.4%	565,399.62	4%	586,899	3.80%	609,216	3.80%	632,382	3.80%	656,428	
Business	Benefits	200	BUSINESS	193,879	-11.4%	171,864.10	4.5%	179,598	4.50%	187,680	4.50%	196,125	4.50%	204,951	
Administration	Professional Svc.	300	BUSINESS	500	102.4%	1,012.00	1.5%	1,027	1.50%	1,043	1.50%	1,058	1.50%	1,074	
	Property Maint. Svc.	400	BUSINESS	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
Services	Transportation/Training/Comm.	500	BUSINESS	14,800	6.1%	15,700.00	1.5%	15,936	1.50%	16,175	1.50%	16,417	1.50%	16,663	
	Supplies	600	BUSINESS	19,000	0.0%	19,000.00	1.5%	19,285	1.50%	19,574	1.50%	19,868	1.50%	20,166	
	Equipment	700	BUSINESS	2,500	0.0%	2,500.00	1.5%	2,538	1.50%	2,576	1.50%	2,614	1.50%	2,653	
	Dues/Judgements/Misc.	800	BUSINESS	20,552	15.9%	23,810.00	1.5%	24,167	1.50%	24,530	1.50%	24,898	1.50%	25,271	
				797,828	0.2%	799,285.72		829,449		860,793		893,362		927,207	
2610	Salaries/Wages	100	BLDG GROUNDS	705,913	3.1%	728,106.93	4%	755,793	3.80%	784,533	3.80%	814,365	3.80%	845,331	
Physical Plant	Benefits	200	BLDG GROUNDS	264,929	-1.9%	259,914.86	4.5%	271,611	4.50%	283,834	4.50%	296,606	4.50%	309,953	
Facilities	Professional Svc.	300	BLDG GROUNDS	20,000	0.0%	20,000.00	1.5%	20,300	1.50%	20,605	1.50%	20,914	1.50%	21,227	
	Property Maint. Svc.	400	BLDG GROUNDS	1,850,225	2.5%	1,895,950.00	1.5%	1,924,389	1.50%	1,953,255	1.50%	1,982,554	1.50%	2,012,292	
	Transportation/Training/Comm.	500	BLDG GROUNDS	371,320	0.0%	371,320.00	1.5%	376,890	1.50%	382,543	1.50%	388,281	1.50%	394,106	
	Supplies	600	BLDG GROUNDS	395,000	0.0%	395,000.00	1.5%	400,925	1.50%	406,939	1.50%	413,043	1.50%	419,239	
	Equipment	700	BLDG GROUNDS	20,000	0.0%	20,000.00	1.5%	20,300	1.50%	20,605	1.50%	20,914	1.50%	21,227	
	Dues/Judgements/Misc.	800	BLDG GROUNDS	2,500	0.0%	2,500.00	1.5%	2,538	1.50%	2,576	1.50%	2,614	1.50%	2,653	
				3,629,887	1.7%	3,692,791.79		3,772,746		3,854,888		3,939,290		4,026,029	
2620	Salaries/Wages	100	BLDG GROUNDS	1,400,030	6.8%	1,495,581.66	4%	1,552,451	3.80%	1,611,484	3.80%	1,672,761	3.80%	1,736,368	
Plant Maintenance	Benefits	200	BLDG GROUNDS	510,491	-2.0%	500,392.84	4.5%	522,911	4.50%	546,441	4.50%	571,031	4.50%	596,728	
& Operation	Property Maint. Svc.	400	BLDG GROUNDS	187,500	0.0%	187,500.00	1.5%	190,313	1.50%	193,167	1.50%	196,065	1.50%	199,006	
	Supplies	600	BLDG GROUNDS	840,000	-44.6%	465,000.00	1.5%	471,975	1.50%	479,055	1.50%	486,240	1.50%	493,534	
				2,938,021	-9.9%	2,648,474.50		2,737,650		2,830,147		2,926,097		3,025,635	
2710	Salaries/Wages	100	BUSINESS	48,679	4.0%	50,649.85	4%	52,576	3.80%	54,575	3.80%	56,650	3.80%	58,804	
Student	Benefits	200	BUSINESS	18,269	-1.0%	18,080.65	4.5%	18,894	4.50%	19,745	4.50%	20,633	4.50%	21,562	
Transportation	Transportation/Training/Comm.	500	BUSINESS	3,282	-20.8%	2,600.00	1.5%	2,639	1.50%	2,679	1.50%	2,719	1.50%	2,760	
Services	Supplies	600	BUSINESS	1,500	0.0%	1,500.00	1.5%	1,523	1.50%	1,545	1.50%	1,569	1.50%	1,592	
	Equipment	700	BUSINESS	1,600	0.0%	1,600.00	1.5%	1,624	1.50%	1,648	1.50%	1,673	1.50%	1,698	
	Dues/Judgements/Misc.	800	BUSINESS	1,200	0.0%	1,200.00	1.5%	1,218	1.50%	1,236	1.50%	1,255	1.50%	1,274	
				74,529	1.5%	75,630.50		78,474		81,428		84,498		87,689	

NET COMPENSATION		3.80%	Consumables		1.50%	APPROVED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	COMMENTS & DESCRIPTION
CPI		1.50%	Economies		98.0%	EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET	
Function	Description	Account Number	Budget Resp.	2008-2009 APPROVED BUDGET		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
2720	Transportation Contracted Carriers	500	BUSINESS	3,979,750	3.1%	4,105,000.00	1.5%	4,166,575	1.50%	4,229,074	1.50%	4,292,510	1.50%	4,356,897	
Vehicle Operation	Supplies(Bulk Fuel)	600	BUSINESS	721,650	-23.8%	550,000.00	1.5%	558,250	1.50%	566,624	1.50%	575,123	1.50%	583,750	
				4,701,400	-1.0%	4,655,000.00		4,724,825		4,795,697		4,867,633		4,940,647	
2750 Non-Pub Trans	Transportation/Training/Comm.	500	BUSINESS	90,000	-5.6%	85,000.00	1.5%	86,275	1.50%	87,569	1.50%	88,883	1.50%	90,216	
				90,000	-5.6%	85,000.00		86,275		87,569		88,883		90,216	
2813	Salaries/Wages	100	SEC / ELEM	0		0.00	4%	0	3.80%	-	3.80%	0	3.80%	-	
Program	Benefits	200	SEC / ELEM	0		0.00	4.5%	0	4.50%	-	4.50%	0	4.50%	-	
Evaluation	Professional Svc.	300	SEC / ELEM	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Transportation/Training/Comm.	500	SEC / ELEM	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Supplies	600	SEC / ELEM	39,066		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				39,066		0.00		0		-		0		-	
2834	Salaries/Wages	100	PERSONNEL	2,500	-100.0%	0.00	4%	0	3.80%	-	3.80%	0	3.80%	-	
Staff Dev. Cert.	Benefits	200	PERSONNEL	1,000	-100.0%	0.00	4.5%	0	4.50%	-	4.50%	0	4.50%	-	
Non-Instructional	Transportation/Training/Comm.	500	PERSONNEL	20,000	-40.0%	12,000.00	1.5%	12,180	1.50%	12,363	1.50%	12,548	1.50%	12,736	
				23,500	-48.9%	12,000.00		12,180		12,363		12,548		12,736	
2836	Salaries/Wages	100	PERSONNEL	6,500	-100.0%	0.00	4%	0	3.80%	-	3.80%	0	3.80%	-	
Prof. Development	Benefits	200	PERSONNEL	1,000	0.0%	1,000.00	4.5%	1,045	4.50%	1,092	4.50%	1,141	4.50%	1,193	
Non-Certified	Professional Svc.	300	PERSONNEL	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
Non-Instructional	Transportation/Training/Comm.	500	PERSONNEL	2,000	0.0%	2,000.00	1.5%	2,030	1.50%	2,060	1.50%	2,091	1.50%	2,123	
				9,500	-68.4%	3,000.00		3,075		3,152		3,233		3,315	
2843 Programming	Professional Svc.	300	PERSONNEL	2,500	0.0%	2,500.00	1.5%	2,538	1.50%	2,576	1.50%	2,614	1.50%	2,653	
				2,500	0.0%	2,500.00		2,538		2,576		2,614		2,653	
2849	Professional Svc.	300	BUSINESS	2,000	0.0%	2,000.00	1.5%	2,030	1.50%	2,060	1.50%	2,091	1.50%	2,123	
Data Processing	Property Maint. Svc.	400	BUSINESS	1,000	0.0%	1,000.00	1.5%	1,015	1.50%	1,030	1.50%	1,046	1.50%	1,061	
Services	Supplies	600	BUSINESS	5,000	0.0%	5,000.00	1.5%	5,075	1.50%	5,151	1.50%	5,228	1.50%	5,307	
	Equipment	700	BUSINESS	2,000	0.0%	2,000.00	1.5%	2,030	1.50%	2,060	1.50%	2,091	1.50%	2,123	
				10,000	0.0%	10,000.00		10,150		10,302		10,457		10,614	
2850	Salaries/Wages	100	FED PROG	55,349	2.0%	56,469.59	4%	58,617	3.80%	60,846	3.80%	63,159	3.80%	65,561	
Liaison Services	Benefits	200	FED PROG	27,220	-0.5%	27,076.70	4.5%	28,295	4.50%	29,568	4.50%	30,899	4.50%	32,289	
	Professional Svc.	300	FED PROG	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
	Transportation/Training/Comm.	500	FED PROG	2,200	0.0%	2,200.00	1.5%	2,233	1.50%	2,266	1.50%	2,300	1.50%	2,335	
	Supplies	600	FED PROG	4,500	0.0%	4,500.00	1.5%	4,568	1.50%	4,636	1.50%	4,706	1.50%	4,776	
	Equipment	700	FED PROG			0.00									
				89,268	1.1%	90,246.29		93,713		97,317		101,065		104,962	
2900 Media Svc	Transportation/Training/Comm.	500	SECONDARY	90,000	-10.0%	81,000.00	1.5%	82,215	1.50%	83,448	1.50%	84,700	1.50%	85,970	
				90,000	-10.0%	81,000.00		82,215		83,448		84,700		85,970	
3200	Salaries/Wages	100	SECONDARY	102,665	-4.7%	97,884.60	4%	101,607	3.80%	105,470	3.80%	109,481	3.80%	113,644	
Student Activities	Benefits	200	SECONDARY	32,757	-4.8%	31,180.29	4.5%	32,583	4.50%	34,050	4.50%	35,582	4.50%	37,183	
	Professional Svc.	300	SECONDARY	12,500	-40.0%	7,500.00	1.5%	7,613	1.50%	7,727	1.50%	7,843	1.50%	7,960	
	Transportation/Training/Comm.	500	SECONDARY	89,471	0.0%	89,471.00	1.5%	90,813	1.50%	92,175	1.50%	93,558	1.50%	94,961	
	Supplies	600	SECONDARY	1,000	0.0%	1,000.00	1.5%	1,015	1.50%	1,030	1.50%	1,046	1.50%	1,061	
	Equipment	700	SECONDARY	500	0.0%	500.00	1.5%	508	1.50%	515	1.50%	523	1.50%	531	
	Dues/Judgements/Misc.	800	SECONDARY	300	0.0%	300.00	1.5%	305	1.50%	309	1.50%	314	1.50%	318	
				239,193	-4.7%	227,835.89		234,443		241,276		248,345		255,659	

NET COMPENSATION		3.80%	Consumables		1.50%	APPROVED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	COMMENTS & DESCRIPTION
CPI		1.50%	Economies		98.0%	EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET	
Function	Description	Account Number	Budget Resp.	2008-2009 APPROVED BUDGET		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
3201			SECONDARY			0.00									
Student Activities			SECONDARY			0.00									
				0		0.00		0		0		0		0	
3390	Salaries/Wages	100	FED PROG	3,000	0.0%	3,000.00	4%	3,114	3.80%	3,232	3.80%	3,355	3.80%	3,483	
Parent	Benefits	200	FED PROG	395	0.0%	395.00	4.5%	413	4.50%	431	4.50%	451	4.50%	471	
Involvement	Professional Svc.	300	FED PROG			0.00									
	Supplies	600	FED PROG	10,101	0.0%	10,101.00	1.5%	10,253	1.50%	10,406	1.50%	10,562	1.50%	10,721	
				13,496	0.0%	13,496.00		13,779		14,070		14,369		14,675	
5100	Dues/Judgements/Misc.	800	BUSINESS	0		0.00	1.5%	0	1.50%	-	1.50%	0	1.50%	-	
				0		0.00		0		-		0		-	
5110 Debt Service	Fund Transfers	900	BUSINESS	3,019,544	0.0%	3,019,543.75	0%	3,019,544	0.00%	3,019,544	0.00%	3,019,544	0.00%	3,019,544	
				3,019,544	0.0%	3,019,543.75		3,019,544		3,019,544		3,019,544		3,019,544	
5220 Athletics	Fund Transfers	900	BUSINESS	955,233	4.8%	1,001,397.19	1.5%	1,016,418	1.50%	1,031,664	1.50%	1,047,139	1.50%	1,062,846	
				955,233	4.8%	1,001,397.19		1,016,418		1,031,664		1,047,139		1,062,846	
5220 Food Service	Equipment	930	BUSINESS	72,000	-2.8%	70,000.00	0%	70,000	0.00%	70,000	0.00%	70,000	0.00%	70,000	
				72,000	-2.8%	70,000.00		70,000		70,000		70,000		70,000	
5230 Capital Res.	Fund Transfers	900	BUSINESS	1,250,000	0.0%	1,250,000.00	0%	1,250,000	0.00%	1,250,000	0.00%	1,250,000	0.00%	1,250,000	
				1,250,000	0.0%	1,250,000.00		1,250,000		1,250,000		1,250,000		1,250,000	CAPITAL PROJ
5240 Debt Service	Fund Transfers	900	BUSINESS	0		0.00	0%	0	0.00%	-	0.00%	0	0.00%	-	
				0		0.00		0		-		0		-	
5900 Contingency	Staffing Contingency	120	BUSINESS	291,000.00	0.0%	291,000.00	0%	291,000	0.00%	291,000	0.00%	291,000	0.00%	291,000	
5900 Contingency	Non Athletic Supplemental	194	BUSINESS	7,085.00	3.8%	7,351.00	0%	7,351	0.00%	7,351	0.00%	7,351	0.00%	7,351	
5900 Contingency	Contingency High Ed	910	BUSINESS	0.00		10,000.00	0%	10,000	0.00%	10,000	0.00%	10,000	0.00%	10,000	
5900 Contingency	Unresolved staff	900	BUSINESS	0.00		250,000.00	0%	100,000	0.00%	100,000	0.00%	100,000	0.00%	100,000	STAFFING
5900 Contingency	Heating Fuel Contingency	621	BUSINESS	75,000.00	0.0%	75,000.00	0%	75,000	0.00%	75,000	0.00%	75,000	0.00%	75,000	
5900 Contingency	Fuel Transportation Contingency	930	BUSINESS	200,000.00	-37.5%	125,000.00	0%	125,000	0.00%	125,000	0.00%	125,000	0.00%	125,000	
5900 Contingency	Fund Transfers	900	BUSINESS	100,000.00	-21.0%	79,000.00		79,000		79,000		79,000		79,000	
5900 Contingency	Board Goals	950	BUSINESS	0.00		200,000.00	0%	300,000	0.00%	-	0.00%	-	0.00%	-	
5900 Kindergarten	Athletics	950	BUSINESS			150,000.00	0%	150,000	0.00%	150,000	0.00%	150,000	0.00%	150,000	
				673,085	76.4%	1,187,351.00		1,137,351		837,351		837,351		837,351	
APPROVED BUDGET				68,330,583	1.0%	69,042,989.81	0.9%	69,639,929	2.6%	71,433,865	3.0%	73,604,927	3.1%	75,856,132	

ARRA 988 (B)	Unrestricted Stimulus BEF up to 4.1%														
2875 ARRA 981	Professional Svc.	300	SPEC ED			16,000.00									
IDEA	Transportation/Training/Comm.	500	SPEC ED			485,000.00									
	Supplies	600	SPEC ED			332,039.00									
	Equipment	700	SPEC ED			332,000.00									
						1,165,039.00		-		-		-		-	
2875 ARRA 983	Salaries/Wages	100	FED PROG			362,319.00									
TITLE 1	Benefits	200	FED PROG			137,681.00									
	Supplies	600	FED PROG			165,000.00									
	Equipment	700	FED PROG			96,402.00									
						761,402.00		-		-		-		-	
2875 ARRA 989	Professional Svc.	300	BUSINESS			160,000.00									

NET COMPENSATION		3.80%			APPROVED							COMMENTS & DESCRIPTION
CPI		1.50%	Consumables		1.50%							
			Economies		98.0%	EXPENDITURE BUDGET	PROJECTED EXPENDITURE BUDGET	PROJECTED EXPENDITURE BUDGET	PROJECTED EXPENDITURE BUDGET	PROJECTED EXPENDITURE BUDGET		
Function	Description	Account Number	Budget Resp.	2008-2009 APPROVED BUDGET		2009-2010	2010-2011	2011-2012	2012-2013	2013-2014		
BEF over 4.1% (A)	Transportation/Training/Comm.	500	BUSINESS			25,000.00						
	Equipment	700	BUSINESS			331,068.00						
				-		516,068.00	-	-	-	-		
2875 ARRA 990	State Fiscal Stabilization Grant	900	BUSINESS			879,200.00						
RENOVATION	Reserve for Renovation to Capital Reserve											
				-		879,200.00	-	-	-	-		
TOTAL RESTRICTED STIMULUS FUNDING EXPENDITURES						3,321,709.00						
TOTAL EXPENDITURE BUDGET INCLUDING RESTRICTED STIMULUS ALLOCATION				68,330,583.01		72,364,698.81	69,639,928.96	71,433,865.11	73,604,927.31	75,856,131.71		

NET COMPENSATION		3.80%			Consumables	1.50%	APPROVED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	COMMENTS & DESCRIPTION
CPI		1.50%			Economies	98.0%	EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET		EXPENDITURE BUDGET	
Function	Description	Account Number	Budget Resp.	2008-2009 APPROVED BUDGET			2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	

MAJOR IMPACT FACTORS TO CONSIDER FOR BUDGETING:

GASB 45 FUNDING OF POST EMPLOYMENT BENEFITS LIABILITY	4.5%	200,000	4.5%	209,000	4.50%	218,405	4.50%	228,233	4.50%	238,504
RESERVE FOR MASTER FACILITIES PLAN & CAPITAL FUNDING	4.5%	1,000,000	4.5%	1,045,000	4.50%	1,092,025	4.50%	1,141,166	4.50%	1,192,519
		1,200,000		1,254,000		1,310,430		1,369,399		1,431,022

OTHER CONSIDERATIONS:

LOCAL SHARE OF \$50 MILLION CAPITAL PROJECTS BOND FUNDING PHASED ACCUMULATED MILLS						273,730		421,923		707,126
						0.67		1.03		1.72
LOCAL SHARE OF \$60 MILLION CAPITAL PROJECTS BOND FUNDING PHASED ACCUMULATED MILLS						273,730		421,923		861,383
						0.67		1.03		2.10
PRIORITIZED 5 YEAR LONG RANGE ITEMS						1,410,000		1,075,000		1,055,000
MILLS NEEDED						3.4		2.6		2.5

5 YEAR TEMPLATE FOR POLICY 4020

WCSD 5 Year Projection

ASSESSED VALUE

0.75%

DISCLAIMER

This Document is a template only to be used in connection with updating Policy 4020 Budget

This is a working model which will be improved and enhanced over time.

The numbers in this current version cannot be relied upon to make financial decisions

At present this TEMPLATE is being presented to show trends and prepare "what if's"

Each page is formatted for printing, see print preview to view format.

ASSUMPTIONS:

REVENUE

Input percentages for Revenues are above the header row of the Revenue Summary Tab in Green

Input for Millage Increase is per Mill, above the header row of the Revenue Summary Tab in Green

The initial value is entered as one mill

Change the value, it will flow through to the Summary Tab

Assessed value percentage increase is based upon historical data

Compensation estimated at weighted average of 3.8% (including breakage)

CPI is estimated at 2.0%

Uncertainties are estimated at 1.0%

Other items are listed in the input boxes in Green

Value of one Mill equals \$ 410,000

EXPENDITURES

Input percentages for Expenditures are above the header row of the Expenditures Tab in Green

Economies percentage is estimated at 98%

Benefits will not increase proportional to wage increases based upon cost reductions & linear increases

Consumables are impacted by declining enrollment

SUMMARY TAB

REFLECTS THE DEFICIT \ SURPLUS GENERATED EACH PROJECTED YEAR

REFLECTS THE PROJECTED ACCUMULATED FUND BALANCE / DEFICIT

FUNDING

Based upon scenarios created by Public Financial Management

BOND SCENARIO	410,000						
	MILL VALUE	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6
	\$50,000,000						
ESTIMATED LOCAL SHARE	2,686,611	2,960,341	3,108,534	3,393,737	3,664,152	3,707,457	3,708,712
ADDITIONAL LOCAL SHARE		273,730	148,193	285,203	270,415	43,305	1,255
ADDITIONAL MILLS		0.67	0.36	0.70	0.66	0.11	0.00
ACCUMULATED ADDITIONAL LOCAL SHARE		273,730	421,923	707,126	977,541	1,020,846	1,022,101
ACCUMULATED MILLS		0.67	1.03	1.72	2.38	2.49	2.49

BOND SCENARIO	410,000						
	MILL VALUE	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6
	\$60,000,000						
ESTIMATED LOCAL SHARE	2,686,611	2,960,341	3,108,534	3,547,994	3,719,317	3,721,188	3,722,569
ADDITIONAL LOCAL SHARE		273,730	148,193	439,460	171,323	1,871	1,381
ADDITIONAL MILLS		0.67	0.36	1.07	0.42	0.00	0.00
ACCUMULATED ADDITIONAL LOCAL SHARE		273,730	421,923	861,383	1,032,706	1,034,577	1,035,958
ACCUMULATED MILLS		0.67	1.03	2.10	2.52	2.52	2.53

2010-2011 INDEX UNDER ACT 1 - WARREN COUNTY SCHOOL DISTRICT

		VALUE OF COLLECTED MILL	AVAILABLE TAX INCREASE UNDER ACT 1 *
EXISTING MILLS	47		
INDEX FOR 2009-2010	4.2%		
ALLOWABLE INCREASE IN MILLS	1.974	\$ 410,000	\$ 809,340

* (Without a referendum or
employing exceptions
under ACT 1)

**WARREN COUNTY SCHOOL DISTRICT
WARREN COUNTY, PENNSYLVANIA**

RESOLUTION NO. _____

**RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS
OF THE WARREN COUNTY SCHOOL DISTRICT
ELECTING TO NOT INCREASE ITS TAX RATE ABOVE THE INDEX**

WHEREAS, Act 1 of Special Session of 2006 provides that a Board of School Directors may elect to adopt a resolution no later than January 28, 2010, indicating that it will not raise the rate of any tax for the support of its public school for the following fiscal year by more than the index.

WHEREAS, the Board of School Directors of the Warren County School District desires to keep all proposed tax increases for the 2010-2011 fiscal year within its index to provide the necessary revenue to meet the proposed expenditures for the 2010-2011 fiscal year;

NOW, THEREFORE, BE IT RESOLVED that pursuant to Act 1 of Special Session 2006, the Warren County School District hereby certifies that it shall not increase any tax used for the support of the school district by a rate greater than the index of 4.2 percent.

BE IT FURTHER RESOLVED, that the Board of School Directors, hereby certifies that it:

- i. Shall not increase any tax at a rate that exceeds the index as calculated by the Pennsylvania Department of Education;
- ii. Shall comply with the budgeting procedures set forth in 24 P.S. 6-687 for the adoption of its proposed and final budgets; and
- iii. Shall by limiting its tax rate to no greater than the index have sufficient funds to balance its final budget.

All Resolutions or parts of Resolutions of this District which are not in accord with this Resolution are hereby repealed insofar as they affect this Resolution.

ADOPTED as a Resolution of the Warren County School District this ____th day of _____, 200__.

ATTEST: (seal)

WARREN COIUNTY SCHOOL DISTRICT

Secretary

BY _____
President